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**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEVADA**

In re:

CALDERA P & G,

Debtor.

Case No. 12-22484-led
Chapter 11

**DECLARATION OF KENNETH A.
SELTZER REGARDING TRUSTEE'S
MOTION FOR DISTRIBUTION**

I, Kenneth A. Seltzer., hereby declare as follows:

1. I am over the age of 18 and have personal knowledge of the facts stated herein.
2. I was retained as an accountant for the bankruptcy estate, and am an administrative claimant in the bankruptcy case of CALDERA P & G.
3. I make this Declaration with respect to the TRUSTEE'S MOTION FOR DISTRIBUTION OF ALL ESTATE FUNDS (DE #272) (the "Motion").
4. I have reviewed the Motion and the distribution proposed therein.
5. I expressly agree to the treatment of my administrative claim in this case and the distribution as proposed in the Motion.

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I declare under penalty of perjury that the foregoing is true and correct, to the best of my knowledge, information, and belief.

DATED 10/24/14


KENNETH A. SELTZER